



Formerly Named:
America's Second Harvest

October 1, 2009

Dear Member of Congress:

We are writing to urge your support for H.R. 3227, legislation introduced by Representatives Sander Levin and Geoff Davis that would expand and make permanent an important tax incentive for small businesses, farmers and ranchers who donate food inventory to charity.

Every day, Americans facing economic hardship must make the choice between eating and paying for needed shelter, clothing, medication, or other household necessities. The United States Department of Agriculture estimates that 36.2 million Americans were at risk of hunger in 2008.

Feeding America (formerly America's Second Harvest) feeds more than 25 million Americans each year through a network of more than 200 food banks and 60,000 agencies. As the recession lingers and unemployment remains at historically high levels, demand at Feeding America food banks and pantries has significantly increased.

According to a survey conducted by Feeding America in September 2009, food banks and pantries nationwide have continued to see an average 30% increase in demand for emergency food assistance, with some food banks reporting as high as a 150% increase in need. Additionally, 91% of food banks cite unemployment as a critical factor in the increasing need for emergency food over the last year, and 79% identified underemployment as a major contributor.

Hunger hurts. It leaves an indelible impact upon children and families that are struggling to find enough nutritious food to eat. A survey released July 1, 2009 by Feeding America (*Child Food Insecurity: The Economic Impact On Our Nation*) details the economic effect of child hunger in the United States. It articulates the lifelong consequences child food insecurity has on individuals and families.

H.R. 3227 would provide additional incentives for farmers, ranchers, small businesses, grocery stores, retailers, and restaurateurs to donate wholesome food to non profits serving Americans in need. It would permanently allow all qualified business taxpayers (not just C corporations) to take a special deduction for contributions of food inventory.

In addition, because the need is so great in the current economic environment, the legislation would temporarily allow taxpayers to deduct the full fair market value of food inventory donations. This temporary increase in the amount of the deduction will help businesses defray the cost of donations and help ensure that they continue to have a strong incentive to donate food at a time when the need is particularly acute.

Please lend your support to H.R. 3227 – hungry Americans are counting on your support.

Sincerely,

American Farm Bureau Federation

At-Sea Processors Association

Feeding America (formerly named America's Second Harvest)

Food Donation Connection

Food Marketing Institute

GMA

National Restaurant Association